



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF GRANTSBURG WATER UTILITY

Principal Office: 316 S. BRAD STREET
GRANTSBURG, WI 54840

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF GRANTSBURG WATER UTILITY**Utility Address:** 316 S. BRAD STREET
GRANTSBURG, WI 54840**When was utility organized?** 1/1/1926**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SHEILA M. MEYER**Title:** TREASURER/DEPUTY CLERK**Office Address:** VILLAGE OF GRANTSBURG
316 S. BRAD STREET
GRANTSBURG, WI 54840**Telephone:** (715) 463 - 2405**Fax Number:** (715) 463 - 5555**E-mail Address:** villageoffice@grantsburgwi.com

Individual or firm, if other than utility employee, preparing this report:

Name: SHEILA M. MEYER**Title:** TREASURER/DEPUTY CLERK**Office Address:**
316 S. BRAD STREET
GRANTSBURG, WI 54840**Telephone:** (715) 463 - 2405**Fax Number:** (415) 463 - 5555**E-mail Address:** villageoffice@grantsburgwi.com

President, chairman, or head of utility commission/board or committee:

Name: TERRY PETERSON**Title:** PUBLIC WORKS COMMITTEE CHAIRMAN**Office Address:**
218 WEST JACKSON AVENUE
GRANTSBURG, WI 54840**Telephone:** (715) 463 - 5301**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: LARRY O. STOTZ**Title:** CPA**Office Address:** STOTZ & COMPANY, S.C.
210 SOUTH OAK STREET
GRANTSBURG, WI 54840**Telephone:** (715) 463 - 5483**Fax Number:** (715) 463 - 2775**E-mail Address:** stotzco@grantsburgtelcom.net**Date of most recent audit report:** 1/24/2003**Period covered by most recent audit:** 2002 CALENDAR YEAR

Names and titles of utility management including manager or superintendent:

Name: MR RODNEY MEYER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:** VILLAGE OF GRANTSBURG
316 S. BRAD STREET
GRANTSBURG, WI 54840**Telephone:** (715) 463 - 2405**Fax Number:** (715) 463 - 5555**E-mail Address:** villageoffice@grantsburgwi.com

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR DALE DRESEL

MR JAMES NELSON

MR ROGER PANEK

MR TERRY PETERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	233,165	222,206	1
Operating Expenses:			
Operation and Maintenance Expense (401)	99,818	85,397	2
Depreciation Expense (403)	45,431	43,557	3
Amortization Expense (404)	7,500	7,500	4
Taxes (408)	56,765	56,593	5
Total Operating Expenses	209,514	193,047	
Net Operating Income	23,651	29,159	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	23,651	29,159	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,377	6,938	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,377	6,938	
Total Income	29,028	36,097	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	29,028	36,097	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,285	32,864	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	32,285	32,864	
Net Income	(3,257)	3,233	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	312,598	309,365	19
Balance Transferred from Income (433)	(3,257)	3,233	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	309,341	312,598	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTED FUNDS \$173, INTEREST ON SP ASSESSMENTS \$5204	5,377	4
Total (Acct. 419):	5,377	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	233,165	0	0	0	233,165	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	233,165	0	0	0	233,165	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,733,374	2,699,094	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	497,033	449,847	2
Net Utility Plant	2,236,341	2,249,247	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	94,488	129,604	6
Special Funds (125)	42,469	40,463	7
Total Other Property and Investments	136,957	170,067	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	265,389	199,657	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	38,033	33,205	11
Other Accounts Receivable (143)	667	2,193	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	100,370	74,704	14
Materials and Supplies (150)	2,939	1,222	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	407,398	310,981	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	16,128	23,628	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,128	23,628	
Total Assets and Other Debits	2,796,824	2,753,923	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	205,990	205,990	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	309,341	312,598	23
Total Proprietary Capital	515,331	518,588	
LONG-TERM DEBT			
Bonds (221)	611,300	618,600	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	611,300	618,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	32,426	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	54,195	54,195	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	950	796	33
Total Current and Accrued Liabilities	87,571	54,991	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,582,622	1,561,744	38
Total Liabilities and Other Credits	2,796,824	2,753,923	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,733,374	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,733,374	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	497,033	0	0	0	9
Total Accumulated Provision	497,033	0	0	0	
Net Utility Plant	2,236,341	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	449,847				449,847	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,431				45,431	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,755				1,755	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	47,186	0	0	0	47,186	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	497,033	0	0	0	497,033	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,939	1,222	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,939	1,222	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	205,990	1
Changes during year (explain):		
NONE		2
Balance end of year	205,990	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REVENUE BONI	07/20/1993	07/01/2033	5.00%	611,300	1
Total Bonds (Account 221):				611,300	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,195	1
Accruals:		
Charged water department expense	56,765	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	56,765	
Taxes paid during year:		
County, state and local taxes	53,317	6
Social Security taxes	3,247	7
PSC Remainder Assessment	201	8
Other (explain):		
NONE		9
Total payments and other debits	56,765	
Balance end of year	54,195	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BONDS	0	32,285	32,285	0	1
Subtotal	0	32,285	32,285	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BANK LOAN	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	32,285	32,285	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,561,744	0	0	0	0	1,561,744	1
Add credits during year:							
For Services	5,030					5,030	2
For Mains	15,848					15,848	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,582,622	0	0	0	0	1,582,622	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	94,488	2
Total (Acct. 124):	94,488	
Special Funds (125):		
DEBT SERVICE ACCT \$49, EQUIPMENT REPLACEMENT FUND \$42420	42,469	3
Total (Acct. 125):	42,469	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,033	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	38,033	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISC. SERVICES	667	11
Total (Acct. 143):	667	
Receivables from Municipality (145):		
SEWER FUND \$4384, GEN'L FUND \$95986	100,370	12
Total (Acct. 145):	100,370	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
ABANDONMENT OF RESERVOIR (12/14/92 2330-WR-101)	16,128	14
Total (Acct. 182):	16,128	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
CAPITAL PROJECTS FUND	32,426	16
Total (Acct. 233):	32,426	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,716,234	0	0	0	2,716,234	1
Materials and Supplies	2,080	0	0	0	2,080	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	473,440	0	0	0	473,440	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,572,183	0	0	0	1,572,183	6
Other (specify):					0	7
Average Net Rate Base	672,691	0	0	0	672,691	
Net Operating Income	23,651	0	0	0	23,651	8
Net Operating Income as a percent of						
Average Net Rate Base	3.52%	N/A	N/A	N/A	3.52%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	205,990	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	310,969	3
Other (Specify):		4
Total Average Proprietary Capital	516,959	
Net Income		
Net Income	(3,257)	5
Percent Return on Proprietary Capital	-0.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

N. Park Street; 8 services, 440 feet of main
Crex Meadows Sports; 1 service

4. Estimated changes in revenues due to rate changes.

none

5. Obligations incurred or assumed, excluding commercial paper.

none

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

FINANCIAL SECTION FOOTNOTES

Materials and Supplies (Page F-10)

Includes one 3" meter at \$1795, which will be installed and capitalized in 2003

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

No notes payable, but system required dates, interest rate and amount be entered

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

11/17/03 email:

Dear Ms. Meyer:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page F-14, there is a comment in the footnotes regarding the schedule requiring dates. You may delete the record on Page F-14 entirely. The second icon on the top left of the tool bar looks like an eraser. Click on that to delete the record and then save.

2. A footnote on Page F-10 indicates that \$1,795 in Materials and Supplies was for a 3-inch meter to be installed in 2003. In the future, meter dollars should always be recorded directly in Account 346, Meters, whether the meter is in service or in stock. If this meter has not been installed yet, please transfer the dollars to Account 346.

3. On Page W-4, \$9,371 is reported in Account 474 described as other miscellaneous water services. In the future, more detail - such as a short list - should be provided for amounts greater than \$2,000, even grouped.

4. On Page W-17, 580 meters are reported in use (end of year less in stock column). However, on Page W-16, 607 services are reported in use (end of year less not in use column). Zero services are reported not in use. In 2003, please report the services not in use in column h on Page W-16, or explain in the footnotes why there are more services in use than meters in use.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	221,194	1
Total Sales of Water	221,194	
Other Operating Revenues		
Forfeited Discounts (470)	850	2
Other Water Revenues (474)	11,121	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	11,971	
Total Operating Revenues	233,165	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	71,513	5
General Operating Expenses (680-690)	28,305	6
Total Operation and Maintenance Expenses	99,818	
Other Operating Expenses		
Depreciation Expense (403)	45,431	7
Amortization Expense (404)	7,500	8
Taxes (408)	56,765	9
Total Other Operating Expenses	109,696	
Total Operating Expenses	209,514	
NET OPERATING INCOME	23,651	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	489	21,933	76,300	4
Commercial	92	14,134	31,647	5
Industrial	13	5,727	9,767	6
Total Metered Sales to General Customers (461)	594	41,794	117,714	
Private Fire Protection Service (462)	5		2,368	7
Public Fire Protection Service (463)	1		84,078	8
Other Sales to Public Authorities (464)	29	4,769	17,034	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	629	46,563	221,194	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	84,078	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	84,078	
Forfeited Discounts (470):		
Customer late payment charges	850	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	850	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,750	7
Other (specify):		
OTHER MISC. WATER SERVICES	9,371	8
Total Other Water Revenues (474)	11,121	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	28,309	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,955	3
Chemicals (630)	14,737	4
Supplies and Expenses (640)	10,956	5
Repairs of Water Plant (650)	5,556	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	71,513	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,758	8
Office Supplies and Expenses (681)	2,738	9
Outside Services Employed (682)	2,050	10
Insurance Expense (684)	4,470	11
Employees Pensions and Benefits (686)	3,735	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	554	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	28,305	
Total Operation and Maintenance Expenses	99,818	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		54,195	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		878	2
Net property tax equivalent		53,317	
Social Security		3,247	3
PSC Remainder Assessment		201	4
Other (specify): NONE			5
Total tax expense		56,765	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Burnett				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.280110				3
County tax rate	mills		4.921673				4
Local tax rate	mills		10.053228				5
School tax rate	mills		13.458325				6
Voc. school tax rate	mills		1.717670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.431006				10
Less: state credit	mills		1.843145				11
Net tax rate	mills		28.587861				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.053228				14
Combined School Tax Rate	mills		15.175995				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.229223				17
Total Tax Rate	mills		30.431006				18
Ratio of Local and School Tax to Total	dec.		0.829063				19
Total tax net of state credit	mills		28.587861				20
Net Local and School Tax Rate	mills		23.701140				21
Utility Plant, Jan. 1	\$	2,699,094	2,699,094				22
Materials & Supplies	\$	1,222	1,222				23
Subtotal	\$	2,700,316	2,700,316				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,700,316	2,700,316				26
Assessment Ratio	dec.		0.714000				27
Assessed Value	\$	1,928,026	1,928,026				28
Net Local & School Rate	mills		23.701140				29
Tax Equiv. Computed for Current Year	\$	45,696	45,696				30
Tax Equivalent per 1994 PSC Report	\$	54,195					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	54,195					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,892		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	30,161		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	32,053	0	
PUMPING PLANT			
Land and Land Rights (320)	500		12
Structures and Improvements (321)	19,658		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,536		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	86,694	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	41,219		22
Water Treatment Equipment (332)	4,713		23
Total Water Treatment Plant	45,932	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,114		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,892	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			30,161	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	32,053	
PUMPING PLANT				
Land and Land Rights (320)			500	12
Structures and Improvements (321)			19,658	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			66,536	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	86,694	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			41,219	22
Water Treatment Equipment (332)			4,713	23
Total Water Treatment Plant	0	0	45,932	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,114	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	429,492		26
Transmission and Distribution Mains (343)	1,523,384	23,899	27
Fire Mains (344)	0		28
Services (345)	289,705	9,209	29
Meters (346)	87,539	452	30
Hydrants (348)	172,573		31
Other Transmission and Distribution Plant (349)	898		32
Total Transmission and Distribution Plant	2,510,705	33,560	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	8,541	720	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,169		38
Other Tangible Property (390)	0		39
Total General Plant	23,710	720	
Total utility plant in service directly assignable	2,699,094	34,280	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,699,094	34,280	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			429,492	26
Transmission and Distribution Mains (343)			1,547,283	27
Fire Mains (344)			0	28
Services (345)			298,914	29
Meters (346)			87,991	30
Hydrants (348)			172,573	31
Other Transmission and Distribution Plant (349)			898	32
Total Transmission and Distribution Plant	0	0	2,544,265	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			9,261	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			15,169	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	24,430	
Total utility plant in service directly assignable	0	0	2,733,374	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	2,733,374	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,945	3,945	1
February			3,327	3,327	2
March			3,934	3,934	3
April			3,659	3,659	4
May			6,436	6,436	5
June			5,193	5,193	6
July			6,356	6,356	7
August			5,612	5,612	8
September			3,860	3,860	9
October			5,493	5,493	10
November			3,669	3,669	11
December			3,788	3,788	12
Total annual pumpage	0	0	55,272	55,272	
Less: Water sold				46,563	13
Volume pumped but not sold				8,709	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				3,534	16
Volume related to equipment/system malfunction				1,793	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,327	19
Volume pumped but unaccounted for				3,382	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				504	23
Date of maximum: 5/21/2002					24
Cause of maximum:					25
System flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/20/2002					27
Total KWH used for pumping for the year				118,980	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1923 WELL- 121 W. BURNETT	1	151	6	288,000	Yes	1
1931 WELL- 223 W. BURNETT	2	154	8	230,000	Yes	2
1977 WELL- 507 N. PARK	3	150	10	346,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	VILLAGE	VILLAGE	VILLAGE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PLEUGER	VALLEY	BERKLEY	5
Year Installed	1995	1984	1994	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	160	240	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	10
Year Installed	1995	1984	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	15	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1969	1993	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	100	172	9 10
Total capacity in gallons (actual)	100,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	Y	Y	23 24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	37,588	0	0	0	37,588	1
M	S	6.000	148	0	0	0	148	2
P	D	6.000	427	0	0	0	427	3
M	D	8.000	33,502	440	0	0	33,942	4
P	D	8.000	10,085	0	0	0	10,085	5
M	D	10.000	888	0	0	0	888	6
M	T	10.000	72	0	0	0	72	7
P	D	12.000	5,840	0	0	0	5,840	8
P	T	12.000	145	0	0	0	145	9
Total Within Municipality			88,695	440	0	0	89,135	
Total Utility			88,695	440	0	0	89,135	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	352	0	0	0	352	36	1
P	1.000	1	0	0	0	1		2
M	1.000	306	9	0	0	315	75	3
M	1.250	3	0	0	0	3		4
P	1.500	2	0	0	0	2		5
M	1.500	5	0	0	0	5		6
P	2.000	2	0	0	0	2		7
M	2.000	8	0	0	0	8		8
M	4.000	8	0	0	0	8		9
M	6.000	20	0	0	0	20		10
M	8.000	2	0	0	0	2		11
Total Utility		709	9	0	0	718	111	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	556	0	0	0	556	73	1
1.000	18	1	0	0	19	3	2
1.500	10	1	0	0	11	4	3
2.000	19	0	0	0	19	5	4
3.000	8	1	0	0	9	0	5
4.000	6	0	0	0	6	0	6
Total:	617	3	0	0	620	85	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	460	58	5	7	0	26	556	1
1.000	0	12	3	1	0	3	19	2
1.500	0	7	0	3	0	1	11	3
2.000	0	7	3	5	0	4	19	4
3.000	0	1	1	2	0	5	9	5
4.000	0	0	0	5	0	1	6	6
Total:	460	85	12	23	0	40	620	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2			(2)	0	1
Within Municipality	154			2	156	2
Total Fire Hydrants	156	0	0	0	156	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 156

Number of distribution system valves end of year: 225

Number of distribution valves operated during year: 211

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies & Expenses, Repairs of Water Plant(640 & 650): Large water main break created additional expenses, work needed to be done on wells, pumps and controls.

Employees Pensions and Benefits (686): Retirement benefit - a portion of the retirement benefit was included in error with salaries and wages on the 2001 report. Actual benefits (686) for 2001 should be \$2715. The additional retirement benefit in 2002 is contributed to the large amount of time spent by the Village crew to repair the large water main break.

Water Mains (Page W-15)

Financing of water mains is provided by special assessment charges. Special assessments are calculated by dividing the project cost by lineal feet.

Water Services (Page W-16)

Financing of new water services is provided by special assessment charges. The total cost of installing new water services is divided by the number of new services.

Services added that are not part of a new project are customer financed at \$550 per service.

Hydrants and Distribution System Valves (Page W-18)

2 Fire Hydrants entered as additions Outside of Municipality on 2001 report in error. They were added Within Municipality.
